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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-11  
SECURED CLAIMS  
567.6 HOURS

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Secured Claims

Bill Date: 03/31/06  
Bill Number: 1108452

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	02/01/06	0.20	REVIEW DUE DILIGENCE REQUEST FROM CREDITORS' COMMITTEE RE: INVESTIGATION OF PREPETITION SECURED CLAIMS (0.2).
BUTLER, JR. J	02/07/06	0.30	TELECONFERENCE WITH K. ZIMAN RE: PREPETITION AGENT MATTERS INCLUDING INFORMATION REQUEST (0.3).
BUTLER, JR. J	02/08/06	0.20	EMAILS FROM/TO K. ZIMAN RE: PREPETITION AGENT MATTERS AND FOLLOW-UP ON SAME WITH D. SHERBIN (0.2).
BUTLER, JR. J	02/16/06	2.10	PREPARE FOR (0.2) AND ATTEND (1.9) MEETING WITH PREPETITION LENDERS AGENT IN NEW YORK CITY RE: INFORMATION UPDATE.
		<b>2.80</b>	
<b>Total Partner</b>		<b>2.80</b>	
DE ELIZALDE D	02/01/06	1.00	TELECONFERENCE WITH ATTORNEY OF L&W AND DOTT (TWO SUPPLIERS ASSERTING LIENS UNDER THE LIEN CLAIMANTS ORDER) TO REQUEST MORE INFORMATION ON THE ASSERTED CLAIMS (0.6); TELECONFERENCE WITH Y. ELISSA RE: STATUS OF CLAIMS (0.4).
DE ELIZALDE D	02/02/06	1.20	ANALYSIS OF PREPETITION CLAIM BY ATS (0.8); CONFERRED WITH ATTORNEY HANDLING ADVERSARY PROCEEDINGS RE: TIME TO RESPOND TO COMPLAINTS (0.4).
DE ELIZALDE D	02/03/06	0.80	CONFERRED WITH PLAINTIFFS' ATTORNEY TO EXTEND TIME TO ANSWER COMPLAINT (0.8).
DE ELIZALDE D	02/06/06	0.50	REQUESTED INFORMATION ON CLAIM BY TWO ALLEGED LIEN HOLDERS (0.5).
DE ELIZALDE D	02/07/06	3.30	UPDATED CHART RE: TOOLING LIENS FILED (1.8); RESEARCH RE: WHETHER CLAIM FILED BY J.R. HEINMAN IS LIENABLE UNDER MICHIGAN LAW (1.5).
DE ELIZALDE D	02/08/06	1.20	ANALYSIS OF CLAIM BY PROTECH AND CONFERENCE CALL WITH COMPANY ABOUT IT (1.2).
DE ELIZALDE D	02/09/06	1.90	RESEARCH RE: MOLDBUILDER LIEN STATUTE IN OHIO (1.4); ANALYSIS OF E-Q HERITAGE'S CLAIM (0.5).
DE ELIZALDE D	02/12/06	2.10	ANALYSIS OF OHIO MOLDBUILDER'S LAW AND CASELAW TO RESOLVE CLAIM FILED BY INDUSTRIAL AUTOMATION (2.1).

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DE ELIZALDE D	02/13/06	0.50	TELECONFERENCCEL WITH Y. ELISSA RE: INDUSTRIAL AUTOMATION CLAIM (0.5).
DE ELIZALDE D	02/14/06	1.80	RESEARCH RE: OHIO'S MOLDBUILDER'S LAW (1.2); DRAFTED EMAIL RESPONDING TO DELPHI'S CONSULTATION RE: INDUSTRIAL AUTOMATION'S ALLEGED LIEN (0.6).
DE ELIZALDE D	02/20/06	3.20	SENT EMAIL TO ATTORNEY REPRESENTING L&W AND DOTT TO REQUEST MORE INFORMATION ON THE CLAIMS (0.2); UPDATE RE: CLAIM OF INDUSTRIAL AUTOMATION CONTROLS INC. (0.3); UPDATED CHART INCLUDING ALL TOOLING LIEN CLAIMS AND THEIR STATUS (0.5); ANSWERED CALL OF K.COHEN RE: SETTLEMENT OF MECHANIC LIENS (0.2); ANALYSIS OF PROPOSED RESPONSE TO PAX MACHINE WORKS RE: LIEN CLAIM (0.4); TELECONFERENCE WITH LIEN CLAIMANT (OBERLE) (0.5); TELECONFERENCE WITH DELPHI RE: PAYMENT OF POSTPETITION CLAIMS OF SAP AMERICA INC. (0.4); ANALYSIS OF CLAIM BY CSX (0.7).
DE ELIZALDE D	02/21/06	0.50	CONFERRED WITH PLAINTIFFS' ATTORNEY TO EXTEND TIME TO ANSWER COMPLAINTS (0.5).
DE ELIZALDE D	02/22/06	1.50	REVIEWED STATUS OF FOUR COMPLAINTS FILED BY DIFFERENT ALLEGED LIEN HOLDERS (1.5).
DE ELIZALDE D	02/24/06	1.20	ANALYSIS OF SETTLEMENT RE: LAKESIDE AND OMEGA TOOL (1.2).
DE ELIZALDE D	02/27/06	0.50	ANALYSIS OF PRO TECH CLAIM (0.5).
		<b>21.20</b>	
HERRIOTT AV	02/14/06	0.30	BEGIN DRAFTING PRESENTATION FOR MEETING WITH AGENT FOR PREPETITION LENDERS (0.3).
HERRIOTT AV	02/15/06	1.40	CONTINUE DRAFTING AND PREPARING PRESENTATION TO PREPETITION LENDER GROUP FOR MEETING WITH SAME (1.4).
		<b>1.70</b>	
MEISLER RE	02/01/06	0.20	CONFERENCE WITH C. SPRAGGS RE: DOCUMENT REQUEST RE: PREPETITION SECURED LENDING FACILITY (0.2).
MEISLER RE	02/02/06	0.40	WORKED ON SETOFF MATTERS (0.2); TELECONFERENCE WITH N. BERGER RE: CONTESTING VALIDITY OF LIENS (0.1); NOTES TO FILE RE: SAME (0.1).
MEISLER RE	02/03/06	0.40	TELECONFERENCE WITH A. TENZER AND L. KELLY RE: DOCUMENT REQUEST RE: PREPETITION SECURED LENDING FACILITY (0.2); TELECONFERENCE WITH R. BAXTER RE: SAME (0.2).

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MEISLER RE	02/06/06	1.40	REVIEWED RESPONSE TO UCC DOCUMENT REQUEST RE: PREPETITION LENDING FACILITY (0.9); REVIEWED AND ANALYZED AKEBONO SETOFF REQUEST (0.5).
MEISLER RE	02/07/06	0.90	TELECONFERENCE WITH J. RESSLER, A. TENZER, C. SPRAGGS, AND L. KELLY RE: DOCUMENT REQUEST IN CONNECTION WITH PREPETITION SECURED LENDING FACILITY (0.7); TELECONFERENCE WITH R. BAXTER RE: FOLLOW UP RE: SAME (0.2).
MEISLER RE	02/08/06	1.10	REVIEW AND EVALUATE INTERNATIONAL SETOFF MATTERS (0.6); REVIEWED AND COMMENTED ON RESPONSE TO COMMITTEE'S DOCUMENT REQUEST IN CONNECTION WITH PREPETITION SECURED LENDING FACILITY (0.5).
MEISLER RE	02/09/06	0.70	CONTINUED ATTENTION TO COMMITTEE'S DOCUMENT REQUEST IN CONNECTION WITH PREPETITION SECURED LENDING FACILITY (0.3); REVIEW SETOFF DEMAND (0.1); TELECONFERENCE WITH N. BERGER RE: ENTERGY (0.3).
MEISLER RE	02/10/06	0.60	REVIEW COMMITTEE'S DOCUMENT REQUEST IN CONNECTION WITH PREPETITION SECURED LENDING FACILITY (0.6).
MEISLER RE	02/11/06	0.20	REVIEW COMMITTEE'S DOCUMENT REQUEST IN CONNECTION WITH PREPETITION SECURED LENDING FACILITY (0.2).
MEISLER RE	02/14/06	0.20	TELECONFERENCE WITH N. BERGER RE: SETOFF (0.2).
MEISLER RE	02/19/06	0.40	REVIEW AND ANALYZE C. SPRAGGS INQUIRY RE: DOCUMENT PRODUCTION RE: PREPETITION FACILITY (0.4).
MEISLER RE	02/20/06	0.20	TELECONFERENCE WITH C. SPRAGGS RE: DOCUMENT PRODUCTION RE: PREPETITION FACILITY (0.2).
MEISLER RE	02/21/06	0.70	CONFERENCE WITH N. STUART RE: SETOFF INQUIRY (0.2); REVIEWED SETOFF STIPULATION RE: FLEXTRONICS (0.5).
MEISLER RE	02/22/06	0.50	CONTINUED REVIEW AND ANALYSIS OF SETOFF STIPULATION RE: FLEXTRONICS (0.5).
MEISLER RE	02/23/06	0.40	TELECONFERENCE WITH K. CRAFT RE: SUPPLIERS (0.1, 0.3).

8.30

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STUART NL	02/20/06	1.40	REVIEW AND COMMENT ON AKEBONO SETOFF LETTER (1.4).
STUART NL	02/21/06	0.30	FOLLOW-UP DISCUSSION WITH CLIENT RE: VENDOR SET-OFF CLAIM (0.3).
STUART NL	02/28/06	0.30	REVIEW RBS INVOICES AND RESPOND TO INQUIRY RE: PREPETITION CLAIMS (0.3).
		2.00	
TOUSSI S	02/01/06	3.10	WORK ON RESOLVING VARIOUS OUTSTANDING SETOFF CLAIMS BROUGHT PURSUANT TO THE DIP FINANCING ORDER (0.8); DISCUSS WITH CLIENT RESOLUTION OF SAME (0.6); NEGOTIATE RESOLUTION OF FLEXTRONICS SETOFF CLAIM AND DISCUSS SETTLEMENT WITH FLEXTRONICS COUNSEL (0.5); REVIEW RESPONSE TO FURAKAWA'S SETOFF CLAIM FOR OVERPAYMENTS AND FURTHER RESEARCH RE: SAME (1.2).
TOUSSI S	02/02/06	4.50	WORK ON RESOLVING VARIOUS OUTSTANDING SETOFF CLAIMS BROUGHT UNDER DIP FINANCING ORDER (1.5); CONTINUE WORK ON FLEXTRONICS SETOFF AND REQUEST TO DRAW DOWN ON GUARANTEE ISSUED RE: DELPHI SINGAPORE AND REVIEW GUARANTEE DOCUMENTS (1.8); ADDRESS CORRESPONDENCE RE: STATUS OF VARIOUS OUTSTANDING SETOFF MATTERS RE: INOGEN, TI AUTOMOTIVE, MEANS AND FURAKAWA (0.8); OBTAINING UCC APPROVAL FOR OUTSTANDING SETOFF MATTERS (0.4).
TOUSSI S	02/03/06	5.20	WORK ON RESOLVING SETOFF DEMANDS BROUGHT UNDER THE DIP ORDER AND NEGOTIATING RESOLUTIONS WITH MEANS, INOGEN, THERMAL NITRO AND FLEXTRONICS (1.5); DRAFT STIPULATIONS RE: SAME (1.0); DISCUSS NEGOTIATIONS WITH CLIENT RE: VARIOUS SETOFF CLAIMANTS IN CONNECTION WITH RESOLVING SAME (0.8); UPDATE SETOFF STATUS CHART AND DISTRIBUTE SAME (0.6); DRAFT VARIOUS PROFFERS FOR HEARING AND EDIT AND REVISE SAME (1.3).
TOUSSI S	02/06/06	3.70	WORK ON RESOLVING VARIOUS OUTSTANDING SETOFF CLAIMS BROUGHT PURSUANT TO DIP FINANCING ORDER (1.5); ADDRESS VARIOUS CORRESPONDENCE RE: STATUS OF SETOFF CLAIMS AND WORK ON RESOLVING SAME (0.7); REVIEW AND ANALYZE NEW SETOFF CLAIMS AND UPDATE STATUS CHART TO REFLECT NEW CLAIMS AND STATUS OF NEGOTIATIONS (1.5).

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TOUSSI S	02/07/06	4.20	PREPARE FOR AND ATTEND CONFERENCE CALL RE: STATUS OF SETOFF CLAIMS (1.3); FOLLOWUP CORRESPONDENCE RE: SAME (0.7); EDIT AND REVISE STIPULATIONS WITH INOGEN AND FLEXTRONICS (1.0); WORK ON NEGOTIATING AND RESOLVING OUTSTANDING SETOFF CLAIMS BROUGHT PURSUANT TO DIP FINANCING ORDER (1.2).
TOUSSI S	02/08/06	3.80	WORK ON NEGOTIATING AND RESOLVING VARIOUS SETOFF CLAIMS BROUGHT PURSUANT TO DIP FINANCING ORDER (1.5); FOLLOWUP CORRESPONDENCE WITH SAME (0.5); VARIOUS EMAIL AND TELECONFERENCE WITH CLIENT TO DISCUSS STATUS OF CLAIMS AND RESOLVE SAME (0.9); NEGOTIATE STIPULATIONS (0.5); UPDATE SETOFF STATUS CHART (0.4).
TOUSSI S	02/09/06	3.30	REVIEW AND ANALYZE NEW SETOFF CLAIMS (0.7); RESPOND TO AND NEGOTIATE OUTSTANDING ISSUES RE: SETOFF CLAIMS PURSUANT TO DIP ORDER (1.1); UPDATE SETOFF STATUS CHART (0.8); ADDRESS LETTER RE: ATF RE: SETOFF DEMAND AND THREAT TO COMMENCE ACTION (0.7).
TOUSSI S	02/10/06	1.60	WORK ON RESOLVING VARIOUS OUTSTANDING SETOFF MATTERS WITH SUPPLIERS AND CUSTOMERS (1.0); ADDRESS CORRESPONDENCE RE: SAME (0.2); DISCUSS RESOLUTIONS AND PROPOSED SETTLEMENTS WITH CLIENTS RE: TI AUTO, SPECMO, INOGEN AND ATM (0.4).
TOUSSI S	02/13/06	2.30	ADDRESS OUTSTANDING SETOFF MATTERS UNDER DIP ORDER AND WORK ON RESOLVING SAME (1.2); FOLLOWUP WITH VARIOUS SUPPLIER/CUSTOMERS AND UPDATE STATUS CHART RE: SAME (0.5); FOLLOWUP WITH VARIOUS SETOFF SUPPLIERS RE: STATUS OF CLAIM (0.6).
TOUSSI S	02/14/06	4.30	ADDRESS SUPPLIER DEMAND LETTERS AND REQUESTS FOR RETURN OF OVERPAYMENTS (0.6); ADDRESS FLEXTRONICS FAILURE TO RETURN OVERPAYMENT AND POTENTIAL RECOURSE (0.5); ADDRESS ISSUES RE: TOWER DEMAND LETTER RE: OUTSTANDING A/R (1.1); REVIEW RECENTLY FILED SETOFF CLAIMS AND INCORPORATE SAME INTO SETOFF CHART (1.2); ADDRESS CORRESPONDENCE AND OUTSTANDING ISSUES WITH VARIOUS SETOFF CLAIMANTS (0.9).
TOUSSI S	02/15/06	2.30	ADDRESS VARIOUS SUPPLIER SETOFF MATTERS (0.6); ADDRESS ISSUES RE: FLEXTRONICS STIPULATION AND GUARANTEE PAYMENTS (1.0); UPDATE SETOFF CHART FOR NEW SETOFF CLAIMANTS (0.4), CORRESPONDENCE WITH NEW SETOFF CLAIMANTS (0.3).

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TOUSSI S	02/16/06	1.70	ADDRESS OUTSTANDING SUPPLIER SETOFF ISSUES (0.7); VARIOUS CORRESPONDENCE RE: SAME WITH SETOFF PARTIES (0.4); FOLLOW-UP RE: SAME (0.6).
TOUSSI S	02/17/06	2.10	ADDRESS SUPPLIER SETOFF MATTERS RE: FLEXTRONICS, FEDERAL MOGUL AND OTHER OTHER OUSTANDING SETOFF PARTIES (1.2); FOLLOW UP WITH TI AUTOMOTIVE AND ATF RE: ISSUES ON SETOFF (0.9).
TOUSSI S	02/20/06	1.10	ADDRESS ISSUES RE: POTENTIAL SETOFF MOTIONS (0.5); REVIEW RECENT DOCUMENTS AND ADDRESS ISSUES RE: SAME (0.6).
TOUSSI S	02/21/06	4.80	ADDRESS AND RESOLVE ISSUES WITH FLEXTRONICS STIPULATION AND ORDER, INCLUDING REVISING DRAFT STIPULATION (0.5); CORRESPONDENCE AND ANALYSIS OF FLEXTRONICS CHANGES (0.4); RESEARCH ISSUES RE: PREFERENCE (0.4); DISCUSS SAME INTERNALLY (0.2); TELECONFERENCE WITH FLEXTRONICS RE: NEGOTIATIONG STIPULATION (1.3); ADDRESS ISSUES RE: VARIOUS NEW AND OUTSTANDING SETOFF CLAIMS (1.5); UPDATE SETOFF CHART (0.5).
TOUSSI S	02/22/06	1.20	ADDRESS VARIOUS OUTSTANDING SETOFF CLAIMS (0.5); NEGOTIATE AND FINALIZE FLEXTRONICS STIPULATION (0.7).
TOUSSI S	02/23/06	2.20	REVIEW RECENTLY FILED SETOFF CLAIMS UNDER DIP ORDER BY FEDERAL MOGUL AND SOURCE ELECTRONICS AND UPDATE SETOFF CHART ACCORDINGLY (1.0); ADDRESS AND RESOLVE OUTSTANDING SETOFF MATTERS RE: VARIOUS SETOFF CLAIMANTS (1.2).
TOUSSI S	02/24/06	5.00	ADDRESS SUPPLIER DISPUTES RELATED TO SETOFF AND RECLAMATION WITH ATF AND MORGAN ADVANCED CERAMICS (1.1); VARIOUS CORRESPONDENCE AND CONFERENCE CALLS RE: OUTSTANDING SETOFF CLAIMS BROUGHT PURSUANT TO DIP ORDER (1.1); FOLLOWUP RE: FLEXTRONICS STIPULATION (0.4); ADDRESS ISSUES WITH NORSE HYDRO RE: OUTSTANING CLAIMS (0.4); PREPARE FOR AND TELECONFERENCE WITH CLIENT AND OUTSIDE ADVISORS RE: STATUS OF SETOFF CLAIMANTS (1.5), FOLLOWUP ISSUES RE: SAME (0.5).
TOUSSI S	02/27/06	2.60	WORK ON ADDRESSING AND RESOLVING VARIOUS SETOFF ISSUES WITH CLIENTS AND SUPPLIERS AND PROCESS RECENTLY PRESENTED CLAIMS (1.4); ADDRESS ISSUES RE: FLEXTRONICS STIPULATION AND NEGOTIATE FINAL RESOLUTION OF STIPULATION (0.7); TELECONFERENCE RE: DAIMLER BENZ TO RESOLVE SETOFF CLAIMS (0.5).

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TOUSSI S	02/28/06	4.10	ADDRESS SETOFF ISSUES WITH VARIOUS SUPPLIERS AND CUSTOMERS UNDER DIP ORDER (1.5); VARIOUS TELECONFERENCES WITH CLAIMANTS RE: RECONCILING CLAIMS (0.8); FOLLOW-UP RE: SAME (0.3); UPDATE SETOFF STATUS CHART (0.4); FOLLOWUP MATTERS WITH UCC AND FINANCIAL ADVISORS (0.4); ADDRESS ISSUES RE: FLEXTRONICS GUARANTEE (0.7).
		<b>63.10</b>	
ZALTZMAN H	02/06/06	1.00	REVIEW NOMA CO. SETOFF REQUEST AND UPDATE CHART (0.2); REVIEW ESSEX GROUP SETOFF REQUEST AND UPDATE CHART (0.4); REVIEW H. STEUKEN SETOFF REQUEST AND UPDATE CHART (0.4).
ZALTZMAN H	02/09/06	0.40	REVIEW NORSE HYDRO SETOFF REQUEST AND UPDATE SETOFF CHART (0.4).
ZALTZMAN H	02/14/06	0.20	REVIEW ANDROID INDUSTRIES SETOFF REQUEST AND UPDATE CHART (0.2).
ZALTZMAN H	02/15/06	0.10	REVIEW PBR SETOFF ISSUES (0.1).
ZALTZMAN H	02/22/06	0.20	REVIEW FEDERAL - MOGUL SETOFF REQUEST AND UPDATE SETOFF CHART (0.2).
ZALTZMAN H	02/28/06	0.80	REVIEW TXU SETOFF REQUEST AND UPDATE CHART (0.8).
		<b>2.70</b>	
<b>Total Associate</b>		<b>99.00</b>	
<b>TOTAL TIME</b>		<b><u>101.80</u></b>	



**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Secured Claims

Bill Date: 03/31/06  
Bill Number: 1108452

Disbursement	Date	Vendor/Employee/Dept.	Amount
Reproduction - color	02/03/06	Copy Center, D	1,045.00
		<b>TOTAL REPRODUCTION - COLOR</b>	<b>\$1,045.00</b>
Air/Rail Travel (external)	02/15/06	Butler, Jr. J	201.00
		<b>TOTAL AIR/RAIL TRAVEL (EXTERNAL)</b>	<b>\$201.00</b>
Out-of-Town Travel	02/15/06	Butler, Jr. J	6.01
Out-of-Town Travel	02/15/06	Butler, Jr. J	194.48
Out-of-Town Travel	02/15/06	Butler, Jr. J	5.51
		<b>TOTAL OUT-OF-TOWN TRAVEL</b>	<b>\$206.00</b>
Messengers/ Courier	02/10/06	Quick Int'l - Ny	179.00
		<b>TOTAL MESSENGERS/ COURIER</b>	<b>\$179.00</b>
Out-of-Town Meals	02/15/06	Butler, Jr. J	10.00
		<b>TOTAL OUT-OF-TOWN MEALS</b>	<b>\$10.00</b>
		<b>TOTAL MATTER</b>	<b>\$1,641.00</b>

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)**  
**Secured Claims**

**Bill Date: 04/30/06**  
**Bill Number: 1108601**

NAME	DATE	HOURS	DESCRIPTION
MATZ TJ	03/06/06	0.50	FOLLOW UP WORK RE: ECLIPSE LIEN PAYMENT (0.1); RESOLUTION OF TWO ADDITIONAL LIEN MATTERS (0.2); TELECONFERENCE WITH CREDITOR RE: POSSIBLE SET OFF CLAIM AND SECTION OF DIP ORDER (0.2).
MATZ TJ	03/07/06	0.30	WORK ON LIEN REQUEST OF LAKESIDE AND OMEGA, AND RESOLUTIONS OF SAME (0.3).
MATZ TJ	03/08/06	0.50	WORK ON PHILIPS SERVICES LIEN MATTERS. (0.5).
MATZ TJ	03/13/06	0.60	CONTINUING WORK ON ECLIPSE TOOL & DYE/ TRANSFER OF CLAIM/RESOLUTION (0.2); REVIEW AND COMMENT ON RESPONSES TO TIMETABLE SERVICE ISSUES IN 4 JURISDICTIONS (0.4).
MATZ TJ	03/16/06	0.30	FOLLOW UP WORK ON OUTSTANDING LIENS ISSUE (0.3).
MATZ TJ	03/19/06	0.30	FOLLOW UP WORK ON OUTSTANDING LIENS, RESOLUTION THEREOF (0.3).
MATZ TJ	03/22/06	0.40	CONTINUE TO WORK ON OUTSTANDING LIEN CLAIMS (0.4).
MATZ TJ	03/24/06	0.50	WORK ON ULTRATECH LIEN MATTER (0.2); TELECONFERENCES WITH SUPPLIER RE: CONTRACT MATTER (0.2); FOLLOW UP RE: SAME (0.1).
MATZ TJ	03/27/06	0.20	ANALYZE GEM AIR AND PICKREL LIEN CLAIMS, DISALLOWANCE (0.2).
MATZ TJ	03/28/06	0.30	FOLLOW UP WORK RE: OUTSTANDING LIEN RESOLUTIONS (0.3).
		<b>3.90</b>	
<b>Total Counsel</b>		<b>3.90</b>	
DE ELIZALDE D	03/02/06	3.40	UPDATE MECHANIC'S LIENS CHART AND STATUS OF CLAIMS (1.5); ANSWER REQUEST FROM LIEN CLAIMANT ECLIPSE TOOL AND DIE (0.4); ANALYSIS OF CLAIMS FOR INDUSTRIAL CLEANING PER M. HALL'S REQUEST (1.5).
DE ELIZALDE D	03/03/06	3.00	COORDINATE FILING OF ESSENTIAL SUPPLIER ORDER (0.6); RESPONSE TO LETTER FROM ECLIPSE TOOL REQUESTING PAYMENT OF SETTLEMENT AGREEMENT AND COORDINATED PAYMENT WITH COMPANY (1.5); ANALYSIS OF PSC CLAIM UNDER THE LIEN CLAIMANTS ORDER (0.9).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

DE ELIZALDE D	03/06/06	2.80	UPDATE STATUS CHART RE: LIENS (1.5); RESEARCH MISSISSIPPI STATUTE RE: MECHANIC'S LIEN (1.3).
DE ELIZALDE D	03/07/06	2.20	ANALYSIS OF PSC CLAIM (0.6); ANALYSIS OF COMPLAINTS BY LAKESIDE AND OMEGA (0.5); UPDATED M. HALL WITH NEW LIEN CLAIMS (0.3); ANALYSIS OF SAP CLAIM (0.8).
DE ELIZALDE D	03/08/06	2.10	ARRANGE FOR TERMINATION OF UCC FINANCING STATEMENT RE: ECLIPSE TOOL & DIE LIEN (0.9); REQUEST FILING OF WITHDRAWAL OF MOTION TO LIFT STAY (0.7); ADJOURNMENT OF PRE-TRIAL CONFERENCE OF ADVERSARY PROCEEDINGS (0.5).
DE ELIZALDE D	03/09/06	0.80	TELECONFERENCE WITH M. HALL RE: ADLER AND PSC'S ALLEGED LIENS (0.2); ANALYSIS RE: INDIANA STATUTE OF MECHANICS' LIENS (0.6).
DE ELIZALDE D	03/13/06	1.90	DRAFT MEMO RE: FINDINGS OF RESEARCH OF WHETHER INDUSTRIAL CLEANING WOULD CONSTITUTE LIENABLE WORK UNDER THE STATUTES OF FOUR STATES (1.9).
DE ELIZALDE D	03/14/06	1.80	REVIEW AND REVISE NOTICE OF TRANSFER OF CLAIM RE: ECLIPSE (0.5); RESEARCH AND DRAFT MEMO RE: WHETHER INDUSTRIAL CLEANING MIGHT CONSTITUTE LIENABLE WORK UNDER THE MECHANICS' LIENS STATUTES OF THE FOLLOWING STATES: INDIANA, NEW JERSEY, ALABAMA, AND MISSISSIPPI (0.9); REVIEW LANGUAGE TO BE INCLUDED IN ORDER DISMISSING COMPLAINTS (0.4).
DE ELIZALDE D	03/21/06	5.20	RESEARCH RE: TENNESSEE MOLDER'S LIEN LAW (0.9); UPDATED CHART RE: MOLDERS' LIEN STATE LAWS (0.5); INFORMED Y. ELISSA OF RESULT OF RESEARCH (0.4); SENT PROPOSED LANGUAGE FOR INCLUSION IN ORDER DISMISSING ADVERSARY PROCEEDINGS (0.5); CONTACTED COUNSEL FOR ECLIPSE RE: FILING TRANSFER OF CLAIM (0.4); RESEARCH RE: OHIO MECHANICS' LIENS LAW (0.9); ANALYSIS OF CLAIMS BY GEM AIR AND PICKREL (1.6).
DE ELIZALDE D	03/22/06	1.50	ANALYSIS OF MTI'S PLAN OF LIQUIDATION AND ISSUE RE: VOTING OF ECLIPSE'S CLAIM (1.5).
DE ELIZALDE D	03/23/06	3.10	ANALYSIS OF SEVERAL CLAIMS ASSERTING MOLDERS' LIENS (0.8); RESEARCH RE: ILLINOIS TOOL AND DIE LIEN STATUTE (0.5); RESEARCH RE: CALIFORNIA TOOL LIEN STATUTE (1.2); UPDATED CHART RE: TOOLING LIENS STATUTES (0.6).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

DE ELIZALDE D	03/24/06	3.70	TELECONFERENCE WITH DELPHI RE: ULTRATECH AND ANALYSIS OF ULTRATECH'S CLAIM (1.5); UPDATE CHART RE: TOOLING LIEN STATE STATUTES (1.9); ANALYSIS OF LIEN CLAIM (0.3).
DE ELIZALDE D	03/27/06	1.10	CONTACTED PLAINTIFF'S ATTORNEY RE: EXTENSION OF DEADLINE TO ANSWER COMPLAINTS (0.2); RESPONDED TO COMPANY RE: LIENABLE CLAIMS OF GEM AIR AND PICKREL (0.9).
DE ELIZALDE D	03/28/06	0.60	TELECONFERENCE WITH PLAINTIFFS' ATTORNEY RE: EXTENSION OF TIME TO ANSWER COMPLAINTS (0.4); EMAILED Y. ELISSA RE: EXTENSION OF DEADLINE TO RESPOND TO COMPLAINTS (0.2).
DE ELIZALDE D	03/30/06	2.30	ANALYSIS RE: CASES CITED IN ELDEC'S LETTER (1.8); REQUESTED COPY OF BALLOT FROM ECLIPSE (0.5).
DE ELIZALDE D	03/31/06	1.50	TELECONFERENCE WITH Y. ELISSA RE: CLAIM BY DOTT (0.3); ANALYSIS RE: CLAIM BY ELDEC (0.9); ANALYSIS OF CLAIM UNDER LIEN CLAIMANTS ORDER (0.3).
		<b>37.00</b>	
TOUSSI S	03/01/06	2.30	PREPARE FOR AND PARTICIPATE IN TEAM MEETING RE: OUTSTANDING SETOFF MATTERS (1.0); FOLLOW-UP ISSUES RE: VARIOUS SETOFF SUPPLIERS (0.9); UPDATE SETOFF STATUS CHART (0.4).
TOUSSI S	03/02/06	2.10	ADDRESS AND RESOLVE VARIOUS SETOFF CLAIMANT ISSUES RE: CLAIMS BROUGHT UNDER DIP FINANCING ORDER (1.2); TELECONFERENCE RE: SETOFF STATUS WITH CLIENT, FOLLOWUP ISSUES RE: SAME (0.9).
TOUSSI S	03/03/06	1.70	ADDRESS AND RESOLVE VARIOUS SETOFF MATTERS RELATED TO SETOFF UNDER THE DIP ORDER AND UPDATING SETOFF STATUS CHART (0.6); ADDRESS ISSUES RELATED TO FLEXTRONICS (0.3) AND TI AUTOMOTIVE (0.2); FOLLOWUP WITH VARIOUS SETOFF CLAIMANTS RE: STATUS OF CLAIMS (0.6).
TOUSSI S	03/08/06	1.90	TEAM MEETING RE: STATUS OF SETOFF MATTER (0.8); FOLLOWUP ISSUES WITH VARIOUS SETOFF CLAIMANTS (1.1).
TOUSSI S	03/09/06	1.30	ADDRESS ISSUES RE: FLEXTRONICS STIPULATION AND CORRESPONDENCE RE: SAME (0.8); ADDRESS AND RESOLVE OUTSTANDING SETOFF MATTERS (0.5).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	03/10/06	1.70	ADDRESS NEW SETOFF CLAIMS AND UPDATE SETOFF STATUS CHART RE: SAME (0.9); FOLLOWUP WITH EXISTING SETOFF MATTERS (0.5); VARIOUS CORRESPONDENCE RE: SAME (0.3).
TOUSSI S	03/14/06	1.80	ADDRESS OUTSTANDING SETOFF ISSUES WITH VARIOUS CLAIMANTS (0.8); ADDRESS FLEXTRONICS STIPULATION AND CORRESPONDENCE RE: SAME (0.3); UPDATE SETOFF STATUS CHART AND CIRCULATE SAME (0.7).
TOUSSI S	03/16/06	2.10	PREPARE FOR AND PARTICIPATE IN TEAM MEETING TO DISCUSS STATUS OF SETOFF MATTERS (1.2); VARIOUS CORRESPONDENCE WITH SETOFF CLAIMANTS TO RESOLVE SAME (0.5); ADDRESS ISSUES RE: FLEXTRONICS (0.4).
TOUSSI S	03/17/06	1.60	ADDRESS VARIOUS SETOFF ISSUES RELATED TO OUTSTANDING SETOFF CLAIMANTS (0.7); VARIOUS CORRESPONDENCE RE: SAME (0.5); DISCUSS ISSUES RE: ATF (0.4).
TOUSSI S	03/21/06	1.40	ADDRESS AND RESOLVE ISSUES RELATED TO OUTSTANDING SETOFF MATTERS (1.1); CORRESPONDENCE RELATED TO SETOFF (0.3).
TOUSSI S	03/22/06	0.80	ADDRESS SETOFF ISSUES UNDER DIP ORDER RE: VARIOUS OUTSTANDING VENDORS (0.8).
TOUSSI S	03/23/06	2.50	ADDRESS AND RESOLVE VARIOUS OUTSTANDING SETOFF MATTERS, INCLUDING REVIEW OF DRAFT STIPULATIONS (1.7); REVIEW SETOFF REQUEST BY NISSAN (0.3); UPDATE SETOFF STATUS CHART (0.5).
TOUSSI S	03/24/06	2.10	WORK ON VARIOUS OUTSTANDING SETOFF DEMANDS (1.2); ADDRESS LATEST DEMAND BY TI AUTOMOTIVE (0.3); REVIEW VARIOUS STIPULATIONS (0.6).
TOUSSI S	03/27/06	2.20	ADDRESS OUTSTANDING SETOFF CLAIMANT ISSUES (1.2); REVIEW RECENTLY FILED SETOFF CLAIMS AND INCLUDE IN SETOFF CHART (1.0).
TOUSSI S	03/29/06	3.80	UPDATE SETOFF CHART TO REFLECT RECENT SETOFF CLAIMANTS (0.8); TEAM MEETING TO DISCUSS STATUS OF SETOFF MATTERS (0.7); ADDRESS AND RESOLVE VARIOUS OUTSTANDING SETOFF CLAIMS (1.5); REVISE STIPULATION RE: FLEXTRONICS (0.5); ADDRESS ISSUES RE: ATF (0.3).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	03/30/06	2.30	ADDRESS AND RESOLVE VARIOUS OUTSTANDING SETOFF MATTERS (1.0); RESEARCH ISSUES RE: SETOFF RE ADMINISTRATIVE FREEZE AND DEBTORS' RIGHT TO SETOFF UNDER 558 (0.8); ADDRESS SETOFF DISPUTE WITH ATF AND RELATED RECLAMATION MATTERS (0.3); ADDRESS ISSUES RE FLEXTRONICS (0.2).
		31.60	
ZALTZMAN H	03/01/06	0.90	REVIEW ISI OF INDIANA SETOFF REQUEST AND UPDATE CHART (0.5); REVIEW SOURCE ELECTRONICS SETOFF REQUEST AND UPDATE CHART (0.2) REVIEW VENTURE PLASTICS, INC. SETOFF REQUEST AND UPDATE CHART (0.2).
ZALTZMAN H	03/08/06	1.50	DISCUSS SETOFF SITUATION WITH D. FIDLER, B. TURNER AND K. COMERFORD OF DELPHI AND N. BERGER OF TOGUT (1.2); REVIEW H. STEUKEN SETOFF ISSUES (0.3).
ZALTZMAN H	03/14/06	1.70	REVIEW FLORIDA PRODUCTION ENGINEERING SETOFF REQUEST AND UPDATE CHART (0.2); REVIEW GW PLASTICS SETOFF REQUEST AND UPDATE SETOFF CHART (0.2); REVIEW MIDWEST MOLDING SETOFF REQUEST AND UPDATE CHART (0.2); REVIEW MID-AMERICAN PRODUCTS SETOFF REQUEST AND UPDATE CHART (0.3); REVIEW ALL MAILINGS CONCERNING SETOFF REQUESTS AND WHETHER THEY NEED INCLUSION IN SETOFF CHART (0.8).
ZALTZMAN H	03/15/06	0.50	REVIEW OFFSHORE GROUP'S SETOFF REQUEST AND UPDATE CHART (0.5).
ZALTZMAN H	03/16/06	0.40	REVIEW PBR COLUMBIA SETOFF SITUATION (0.4).
ZALTZMAN H	03/17/06	0.40	REVIEW LYALL TECH'S SETOFF ISSUES AND INVOICE INFORMATION (0.4).
ZALTZMAN H	03/23/06	2.10	REVIEW ASAHIKASEI'S SETOFF REQUEST AND UPDATE CHART (0.5); TELECONFERENCE WITH B. DILLAR OF DELPHI, NEIL BERGER OF TOGUT RE: SETOFF STATUS (1.0); REVIEW DEKKO STAMPING SETOFF STATUS (0.4); DRAFT EMAIL LETTER TO M. SEIFERT OF HALLER COLVIN RE: DEKKO STAMPING SETOFF REQUEST (0.2).
ZALTZMAN H	03/28/06	0.70	CORRESPOND WITH M. SEIFERT OF HALLER COLVIN RE: DEKKO STAMPING SETOFF REQUEST (0.2); CORRESPOND WITH C. HEINEY OF HALLER COLVIN RE: DEKKO STAMPING SETOFF (0.2); REVIEW ESSEX SETOFF REQUEST SITUATION (0.3).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZALTZMAN H	03/29/06	1.90	REVIEW ESSEX SETOFF ISSUE WITH N. BERGER OF TOGURT(0.1); CORRESPOND WITH D. WEINER OF SCHAFER WEINER RE: ANDROID INDUSTRIES SETOFF REQUEST (0.1;) SETOFF WEEKLY TELECONFERENCE WITH N. BERGER OF TOGURT, B. DILLAR OF DELPHI AND R. FLATMAYER OF FTI (1.0) REVIEW TAWAS INDUSTRIES SETOFF REQUEST AND UPDATE CHART (0.4); REVIEW GE SETOFF REQUEST AND UPDATE CHART (0.3).
		10.10	
Total Associate		78.70	
TOTAL TIME		<u>82.60</u>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)  
Secured Claims**

**Bill Date: 04/30/06  
Bill Number: 1108601**

<b>Disbursement</b>	<b>Date</b>	<b>Vendor/Employee/Dept.</b>	<b>Amount</b>
Telephone Expense	03/31/06	Telecommunications, D	1.07
Telephone Expense	03/31/06	Telecommunications, D	0.93
		<b>TOTAL TELEPHONE EXPENSE</b>	<b>\$2.00</b>
		<b>TOTAL MATTER</b>	<b>\$2.00</b>



**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Secured Claims

Bill Date: 05/31/06  
Bill Number: 1108515

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	04/04/06	0.60	TELECONFERENCE WITH K. ZIMAN RE ADDITIONAL DUE DILIGENCE ON TRANSFORMATION PLAN (0.2); EMAILS FROM/TO R. EISENBERG RE SAME (0.2); FOLLOW-UP ON SAME AND NEXT STEPS (0.2).
BUTLER, JR. J	04/05/06	0.30	REVIEW PRESENTATION MATERIALS FOR ALVAREZ & MARSAL (0.3).
BUTLER, JR. J	04/06/06	0.30	EMAILS FROM/TO R. EISENBERG RE DISTRIBUTION TO PRIVATE-SIDE LENDERS RE PRESENTATION MATERIALS FOR ALVAREZ & MARSAL AND EVALUATE SAME (0.3).
BUTLER, JR. J	04/11/06	0.20	REVIEW AND EVALUATE ATF SETOFF CLAIM ISSUES (0.2).
BUTLER, JR. J	04/21/06	0.20	EMAILS FROM/TO K. ZIMAN RE PREPETITION LENDER GROUP DUE DILIGENCE MATTERS (0.2).
BUTLER, JR. J	04/23/06	0.20	EMAILS FROM/TO K. ZIMAN RE: PREPETITION LENDER GROUP DUE DILIGENCE MATTERS (0.2).
BUTLER, JR. J	04/25/06	0.40	PREPARE FOR (0.1) AND PARTICIPATE IN (0.3) TELECONFERENCE WITH K. ZIMAN RE: PREPETITION LENDER GROUP DUE DILIGENCE MATTERS AND STATUS OF UCC/LENDER PERFECTION REVIEW.
		2.20	
<b>Total Partner</b>		2.20	
MATZ TJ	04/05/06	0.30	FOLLOW UP RE: DOTT AND PRO TECH PLASTICS LIENS RESOLUTION (0.3).
MATZ TJ	04/10/06	1.90	REVIEW AND COMMENT ON ATF SET OFF MATTER (0.4); TELECONFERENCE AND CORRESPONDENCE WITH J. HUMPHREY (COUNSEL) RE: SAME (0.4); FURTHER REVIEW OF ISSUES (0.2); REVIEW SETTLEMENT PROCEDURES MATTERS AND DISPOSITION THEREUNDER OF VARIOUS CLAIMS (INCLUDING FLEXTRONICS) (0.6); REVIEW AND COMMENT ON DOOSAN SECURITY AGREEMENT (0.3).
MATZ TJ	04/11/06	0.50	CORRESPONDENCE WITH J. HUMPHREY RE: PREFERRED OUTSOURCING RE: SET OFF ISSUE (0.2); TELECONFERENCE WITH J. HUMPHREY RE: PREFERRED OUTSOURCING RE: SET OFF ISSUE (0.2); CORRESPONDENCE RE: AFT SET OFF MATTER (0.1).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

MATZ TJ	04/12/06	0.70	FOLLOW UP TELECONFERENCE FROM J. HUMPHREY RE: PREFERRED OUTSOURCING SET OFF CLAIM (0.2); REVIEW CORRESPONDENCE RE: AFT SET OFF CLAIM (0.3); COMMENT ON SET OFF MATER (0.2).
MATZ TJ	04/20/06	0.10	CONFIRM STATUS OF ATS LIEN CLAIM (0.1).
MATZ TJ	04/24/06	0.10	CORRESPONDENCE WITH N. BERGER RE: SETOFF (0.1).
MATZ TJ	04/28/06	0.20	FOLLOW UP WORK RE: OUTSTANDING LIEN REQUEST (0.2).
		<b>3.80</b>	
<b>Total Counsel</b>		<b>3.80</b>	
DE ELIZALDE D	04/03/06	0.50	TELECONFERENCE WITH Y. ELISSA AND PLAINTIFFS' ATTORNEY RE: POSSIBLE SETTLEMENT (0.5).
DE ELIZALDE D	04/04/06	1.00	ANALYSIS OF CLAIM BY DOOSAN (0.5); RESCHEDULE TELECONFERENCE WITH CHAMBERS RE: COMPLAINTS FILED BY ALLEGED LIEN CLAIMANTS (0.5).
DE ELIZALDE D	04/05/06	2.70	ANALYSIS RE: PROPOSED SETTLEMENT WITH DOTT (1.2); TELECONFERENCE WITH R. HEILMAN RE: PROPOSED ORDERS DISMISSING COMPLAINTS (0.4); ANALYSIS OF PRO TECH PLASTICS LIEN (1.1).
DE ELIZALDE D	04/06/06	0.20	FOLLOW UP ON ULTRATECH'S CLAIM (0.2).
DE ELIZALDE D	04/07/06	0.50	DRAFT ANSWER RE: DOOSAN ASSERTED LIEN (0.5).
DE ELIZALDE D	04/13/06	1.10	REVIEW AND REVISE DRAFT LETTER RE: MIM AND IAC'S CLAIM (0.7); UPDATE INFORMATION RE: L&W (0.4).
DE ELIZALDE D	04/17/06	0.30	ANALYSIS OF ELDEC'S CLAIM (0.3).
DE ELIZALDE D	04/19/06	1.40	ANALYSIS OF L&W CLAIM (0.9); ANALYSIS RE: ATS CLAIM (0.5).
DE ELIZALDE D	04/21/06	1.60	EMAIL M. HALL RE: RESEARCH ABOUT ADLER'S LIENABLE CLAIMS (0.9); REVIEW ANALYSIS OF ELDEC'S CLAIMS (0.3); TELECONFERENCE WITH PRO TECH'S ATTORNEY (0.4).
		<b>9.30</b>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

DIAZ LB	04/03/06	2.00	CONTINUE TO DRAFT LETTER TO BORGWARNER RE: POSSIBLE SETOFF CLAIM (2.0) .
DIAZ LB	04/04/06	1.40	REVISE BORG WARNER LETTER RE: POSSIBLE SETOFF CLAIMS (1.4) .
DIAZ LB	04/11/06	2.60	BEGIN RESEARCHING PERMISSIBLE SETOFF CLAIMS RE: SUPPLIERS (2.6) .
DIAZ LB	04/13/06	2.10	RESEARCH RE: PERMISSIBLE SETOFFS (2.1) .
DIAZ LB	04/14/06	3.40	RESEARCH CASE LAW RE: PERMISSIBLE SETOFFS (3.4) .
DIAZ LB	04/17/06	6.10	CONTINUE SETOFF RESEARCH RE: SUPPLIERS (6.1) .
DIAZ LB	04/18/06	3.80	CONTINUE SET-OFF CASE LAW RESEARCH (3.8) .
DIAZ LB	04/19/06	1.10	CONTINUE RESEARCH RE: SETOFF (1.1) .
		<b>22.50</b>	
HERRIOTT AV	04/25/06	3.00	BEGIN EVALUATING LIENHOLDERS' REQUEST FOR ADEQUATE ASSURANCE (3.0) .
HERRIOTT AV	04/26/06	0.30	CONTINUE TO EVALUATE CLAIM FOR ADEQUATE PROTECTION FROM DANE SYSTEMS (0.3) .
HERRIOTT AV	04/27/06	2.10	CONTINUE TO REVIEW STANDARDS AND BEGIN FORMULATING RESPONSE TO MOTION FOR ADEQUATE PROTECTION FILED BY DANE SYSTEMS LLC (2.1) .
HERRIOTT AV	04/28/06	1.40	TELEPHONIC MEETING WITH Y. ELISSA, D. PARR RE: DANE SYSTEMS (0.4); CONTINUE TO REVIEW AND EVALUATE DANE'S ADEQUATE PROTECTION REQUEST (1.0) .
		<b>6.80</b>	
MEISLER RE	04/02/06	0.70	REVIEW SETOFF MEMO (0.5); TELECONFERENCE WITH S. CORCORAN RE: SAME (0.2) .
MEISLER RE	04/25/06	0.30	ATTENTION TO LIEN HOLDER'S MOTION FOR ADEQUATE PROTECTION (0.3) .
		<b>1.00</b>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	04/03/06	1.80	ADDRESS ISSUES RE: RESOLVING SETOFF CLAIMS BY HEREAUES, GW PLASTICS, AND TI AUTOMOTIVE (1.2); REVIEW RECENTLY FILED SETOFF CLAIMS AND UPDATE SETOFF CHART (0.6).
TOUSSI S	04/04/06	1.90	ADDRESS NEW SETOFF MATTERS AND UPDATE SETOFF STATUS CHART TO REFLECT SAME (0.7); ADDRESS SETOFF ISSUES WITH ATF, CARLCO, AND NOMO (0.5); ANALYZE INTERCOMPANY SETOFF MATTERS UNDER CASE MANAGEMENT ORDER (0.7).
TOUSSI S	04/06/06	3.60	UPDATE SETOFF STATUS CHART AND DISTRIBUTE SAME IN CONNECTION WITH TEAM MEETING (0.8); ADDRESS SETOFF ISSUES WITH SUMCO, CARLCO, AND NOMO AND RESPOND TO SAME (0.7); REVIEW NEW SETOFF CLAIM BY TAURUS AND INCORPORATE INTO CHART (0.3); ADDRESS FLOFORM SETOFF CLAIM UNDER FOREIGN VENDORS MOTION (0.4); CORRESPOND WITH FLEXTRONICS COUNSEL TO RESOLVE OUTSTANDING ISSUES ON SETOFF STIPULATION (0.4); ANALYZE INTERCOMPANY SETOFF MATTERS AND RESEARCH ISSUES RELATED MATTERS (1.0).
TOUSSI S	04/07/06	2.30	ADDRESS RECENTLY SETOFF CLAIMS AND INCORPORATE SAME INTO SETOFF CHART (0.7); ADDRESS ATF SETOFF MATTERS (0.3); ADDRESS ISSUES RE: DAIMLER'S SETOFF CLAIM AND PROPOSED CREDITS (0.3); ADDRESS SETOFF MY ANDROID AND CONTACT COUNSEL RE: SAME (0.3); REVIEW SETOFF STIPULATIONS (0.4); CORRESPONDENCE RE: FLEXTRONICS SETOFF AND STATUS OF SAME WITH S. REISMAN (0.3).
TOUSSI S	04/10/06	4.30	REVIEW AND ANALYZE NEW SETOFF CLAIMS FILED BY MARK IV AND PBR (0.6); UPDATE SETOFF STATUS CHART TO REFLECT NEW CLAIMS AND RESOLUTION OF OTHER CLAIMS (0.4); ADDRESS ISSUES RE: LEAR, FEDERAL MOGUL (0.3), ADDRESS ISSUES RE: ANDROID AND A-1 SPECIALIZED SOLUTIONS (0.6); ADDRESS ISSUES RE: CALSONIC SETOFF AND CORRESPONDENCE RE: SAME (0.8); ADDRESS ISSUES RE: ATF WIRE TRANSFER DISPUTE AND CREDITS FOR PLANT SHUTDOWN (0.5); DISCUSS RESOLVING FLOFORM'S SETOFF CLAIM THROUGH FOREIGN VENDORS MOTIONS, REVIEW SAME (0.4); ADDRESS INTERCOMPANY SETOFF MATTERS (0.7).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	04/11/06	2.50	ADDRESS NEW SETOFF MATTERS AND INCORPORATE INTO SETOFF STATUS CHART (0.7); REVIEW COMPANY'S STATUS CHART (0.3); ADDRESS SETOFF ISSUES WITH TECH TOOL AND PREFERRED SOURCING (0.6); REVIEW TI AUTO SETTLEMENT (0.3); ADDRESS ISSUES RE: SUMCO SETTLEMENT (0.2); DISCUSS WITH DAETWYLER'S COUNSEL PROCEDURES FOR SETOFF AND PROCESSING OF CLAIM (0.4).
TOUSSI S	04/12/06	3.70	PREPARE FOR TELECONFERENCE RE: STATUS OF SETOFF MATTERS (0.7); SETOFF CALL TO DISCUSS STATUS OF SETOFF MATTERS (0.8); FOLLOWUP ISSUES RE: SAME (0.5); ADDRESS SETOFF DISPUTE WITH ATF AND DEBTORS RIGHT TO SETOFF WITHOUT REGARD TO MUTUALITY (0.8); ADDRESS SETOFF ISSUES WITH NORSE HYDRO AND SOURCE ELECTRONICS (0.5); REVIEW SETOFF CLAIMS WITH LEAR AND FEDERAL MOGUL (0.4).
TOUSSI S	04/21/06	0.50	ADDRESS ISSUES RE: ATF SETOFF CLAIM AND ISSUES RE: CREDITS (0.3); VARIOUS CORRESPONDENCE RE: SAME (0.2).
TOUSSI S	04/24/06	1.60	REVIEW SETTLEMENT AGREEMENT RE: TI (0.2); REVIEW RECONCILIATIONS FOR AUTOLIV (0.3); ADDRESS NEW SETOFF CLAIM BY BUDD AND TRIANGULAR ISSUES RAISED IN MOTION (0.4); INCORPORATE NEW SETOFF MATTERS INTO SETOFF CHART (0.5); ADDRESS ISSUES WITH ATF AND MISTAKEN CREDITS (0.2).
TOUSSI S	04/25/06	2.50	ADDRESS OUTSTANDING SETOFF MATTERS RE: FLOFORM, ANDROID INDUSTRIES, AND FLEXTRONICS (0.9); UPDATES SAME FOR SETOFF CHART AND INCLUDE NEW SETOFF CLAIMS (0.7); REVIEW DRAFT OF SETTLEMENT OFFERS WITH LEAR AND SPECMO (0.5); ADDRESS ISSUES RE: SETOFF DISPUTE WITH ATF AND RETURN OF CREDITS (0.4).
TOUSSI S	04/26/06	4.10	DRAFT LETTER TO AI RE: PAYMENT OF PREPETITION BALANCE AND REJECTION OF SETOFF CLAIM (1.2); ADDRESS OUTSTANDING SETOFF MATTERS WITH ASAHI, A-1 SYSTEMS, CALSONIC, AND W.C. HERAEUS (0.8); UPDATE SETOFF CHART AND CIRCULATE SAME (0.7); TELECONFERENCE TO DISCUSS STATUS OF SETOFF MATTERS (0.9); FOLLOWUP ISSUES RE: SAME (0.5).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	04/27/06	2.60	DISCUSS REBATES AND SETOFF MATTERS FOR ASHAI (0.4), RESEARCH ISSUES ON SETOFF BY DEBTOR (0.5); ADDRESS OUTSTANDING SETOFF MATTERS FOR VARIOUS SETOFF CLAIMANTS (0.5); FOLLOWUP WORK ON DEMAND LETTER TO AI-SHREVEPORT (0.5); DRAFT LETTER TO A-1 SYSTEMS RE: DENYING SETOFF DEMAND (0.4); UPDATE SETOFF CHART (0.3).
TOUSSI S	04/28/06	1.60	ADDRESS SETOFF CLAIMS BY YAZAKI, ATF AND HERAEUS (0.8); REVIEW STIPULATIONS FOR TI AUTO (0.3); REVIEW NEW SETOFF CLAIM BY WEIGEL (0.2); REVIEW SETOFF CHART (0.3).
		<b>33.00</b>	
TSIROS DV*	04/22/06	2.60	PERFORM RESEARCH RE: CLIENT'S RESPONSE TO ELDEC'S CLAIM (2.6).
TSIROS DV*	04/23/06	2.30	EDIT AND FINALIZE LETTER TO THE COMPANY IN RESPONSE TO ELDEC'S ASSERTION OF RIGHT TO KEEP PART OF EQUIPMENT (2.3).
		<b>4.90</b>	
ZALTZMAN H	04/13/06	0.90	REVIEW BORG WARNER'S MOTION TO LIQUIDATE SETOFF AND RECOUPMENT CLAIMS (0.7) UPDATE SETOFF CHART WITH BORG WARNER'S SETOFF MOTION INFO (0.2).
ZALTZMAN H	04/25/06	5.10	RESEARCH CASE LAW AND CASE PRECEDENT FOR RESPONSES TO LIEN COMPLAINTS (1.0); DRAFT RESPONSE TO L&W'S LIEN COMPLAINT (2.5); REVIEW FINAL DIP FINANCING ORDER RE: L&W'S LIEN COMPLAINT (0.5); REVIEW LIEN PROCEDURES ORDER RE: L&W'S LIEN COMPLAINT (0.4); REVIEW MICHIGAN STATUTORY LAW RE: L&W'S LIEN COMPLAINT (0.4); REVIEW TENNESSEE STATUTORY LAW RE: L&W'S LIEN COMPLAINT (0.2); CORRESPOND WITH E. GERSHBEIN OF KCC RE: LITIGATION LIST (0.1).
ZALTZMAN H	04/26/06	2.20	CONTINUE EDITING RESPONSE TO L&W'S LIEN COMPLAINT (2.0); REVIEW AI AND A-1 SETOFF REQUESTS (0.2).
ZALTZMAN H	04/27/06	2.20	REVIEW ENDEC LIEN CLAIM MATERIALS (0.2); DRAFT LETTER TO ENDEC RE: THEIR LIEN CLAIM (0.8); SPEAK WITH T. BEHNKE OF FTI RE: LITIGATION PARTIES LIST (0.1); RESEARCH CASE LAW RE: L&W LIEN RESPONSE (0.4); EDIT L&W RESPONSE TO LIEN COMPLAINT (0.1); REVIEW L&W LIEN COMPLAINT MATERIALS (0.2); REVIEW NY LIEN LAW RE: STATUTE OF LIMITATIONS RE: LIEN ISSUE (0.4).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZALTZMAN H 04/28/06 0.50 REVIEW WEIGEL TOOL WORKS SETOFF  
REQUEST AND UPDATE CHART (0.3);  
CORRESPOND WITH C. LAGOW OF TOGUT RE:  
WEIGEL SETOFF REQUEST (0.2).

**10.90**

ZAMBRANO K	04/27/06	3.30	RESEARCH RIGHT TO INTEREST UNDER SECTION 506(C) (0.8); RESEARCH RIGHT TO ADEQUATE PROTECTION UNDER SECTION 363 (1.2) AND DRAFT MEMO RE: SAME (1.3).
		3.30	

ZIEGLER VE 04/10/06 5.30 LEGAL RESEARCH RE: APPLICABILITY OF  
ECLIPSE LINE AND ADLER LIEN (4.5);  
TELECONFERENCES WITH M. HALL AND Y.  
ELISSA RE: OUTSTANDING LIEN ISSUES  
(0.8).

ZIEGLER VE 04/17/06 3.10 LEGAL RESEARCH RE: NEW KERSEY LINE  
STATUTE AND APPLICABILITY TO ADLER'S  
LIEN (3.1).

ZIEGLER VE 04/18/06 3.50 EMAIL CORRESPONDENCE WITH Y. ELISSA  
RE: L&W'S CLAIM (1.1); DISCUSS ELDEC,  
PROTECH AND OTHER OUTSTANDING LIENS  
WITH D. DE ELIZALDE (2.4).

ZIEGLER VE 04/19/06 2.10 LEGAL ANALYSIS OF STIPULATION WITH  
PROTECH AND LIEN CLAIM (2.1).

ZIEGLER VE 04/21/06 4.90 ANALYZE COMPLAINTS OF OMEGA, DOTT,  
LAKESIDE AND L&W (1.6); VARIOUS  
TELECONFERENCES AND EMAIL  
CORRESPONDENCE WITH R. HEILMAN RE:  
L&W LIEN (0.8); EMAIL CORRESPONDENCE  
WITH Y. ELISSA RE: L&W'S CLAIM (1.1);  
DISCUSS ELDEC, PROTECH AND OTHER  
OUTSTANDING LIENS WITH D. DE ELIZALDE  
(1.4).

ZIEGLER VE 04/24/06 0.50 TELECONFERENCE WITH ATTORNEY FOR  
PROTECH, E. BATES RE: PROTECH'S LIEN  
(0.5).

ZIEGLER VE 04/25/06 3.60 EMAIL CORRESPONDENCE RE: ELDEC LIEN  
(0.4); TELECONFERENCES WITH M. HALL  
RE: PROTECH LIEN (0.4); EMAIL  
CORRESPONDENCE WITH S. GOLD RE: ADLER  
LIEN (0.2); VARIOUS TELECONFERENCES  
AND EMAIL CORRESPONDENCE WITH R.  
HEILMAN RE: L&W LIEN (0.5); ANALYSIS  
OF L&W LIEN (2.1).

ZIEGLER VE 04/26/06 3.90 VARIOUS TELECONFERENCES AND EMAIL  
CORRESPONDENCE WITH R. HEILMAN RE:  
L&W LIEN (0.5); ANALYSIS OF L&W LIEN  
(2.3); EMAIL CORRESPONDENCE AND CALLS  
WITH Y. ELISSA RE: L&W LIEN (1.1).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZIEGLER VE	04/27/06	4.60	RESEARCH RE: NY/LOCKPORT LIEN AND STATUTE OF LIMITATIONS (0.5); EMAIL CORRESPONDENCE WITH M. HALL RE: SAME (0.3); VARIOUS TELECONFERENCES AND EMAIL CORRESPONDENCE WITH R. HEILMAN RE: L&W LIEN (0.7); WORK ON L&W REPLY TO COMPLAINT (3.1).
ZIEGLER VE	04/28/06	4.10	VARIOUS TELECONFERENCES AND EMAIL CORRESPONDENCE WITH R. HEILMAN RE: L&W LIEN (0.7); PREPARE STIPULATION EXTENDING DEADLINE FOR RESPONSE TO COMPLAINTS OF OMEGA, DOTT, LAKESIDE AND L&W (0.5); ANALYSIS OF C&W'S REQUESTS (1.8); EMAIL CORRESPONDENCE WITH Y. ELISSA RE: L&W'S CLAIM (1.1).
ZIEGLER VE	04/29/06	3.10	WORK ON L&W REPLY TO COMPLAINT (3.1).
		38.70	
<b>Total Associate/Law Clerk</b>		<b>130.40</b>	
ZSOLDOS AF	04/25/06	2.70	PRECEDENT RESEARCH RE: RESPONSES TO OBJECTIONS TO NOTICE OF LIEN (2.7).
		2.70	
<b>Total Legal Assistant</b>		<b>2.70</b>	
<b>TOTAL TIME</b>		<b><u>139.10</u></b>	

\* Law clerks are law school graduates  
who are not presently admitted to practice.



**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)  
Secured Claims**

**Bill Date: 05/31/06  
Bill Number: 1108515**

<b>Disbursement</b>	<b>Date</b>	<b>Vendor/Employee/Dept.</b>	<b>Amount</b>
Telephone Expense	04/28/06	Telecommunications, D	0.86
Telephone Expense	04/28/06	Telecommunications, D	1.10
Telephone Expense	04/28/06	Telecommunications, D	0.04
		<b>TOTAL TELEPHONE EXPENSE</b>	<b>\$2.00</b>
Lexis/Nexis	04/25/06	Zaltzman H	353.42
Lexis/Nexis	04/26/06	Zaltzman H	13.02
Lexis/Nexis	04/27/06	Zaltzman H	95.98
Lexis/Nexis	04/27/06	Zambrano K	139.58
		<b>TOTAL LEXIS/NEXIS</b>	<b>\$602.00</b>
		<b>TOTAL MATTER</b>	<b>\$604.00</b>

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)  
Secured Claims**

**Bill Date: 06/30/06  
Bill Number: 1112661**

NAME	DATE	HOURS	DESCRIPTION
LYONS JK	05/01/06	1.00	REVIEW OF L&W COMPLAINT, INVESTIGATED BACKGROUND, AND DEVELOPED STRATEGIES RE: THE SAME (1.0).
LYONS JK	05/31/06	1.10	REVIEW AND COMMENTS TO L&W ANSWER AND DISCUSSED STRATEGIES AND VALIDITY OF LIEN ISSUES (1.1).
		2.10	
<b>Total Partner</b>		2.10	
HERRIOTT AV	05/01/06	2.80	CONTINUE TO ANALYZE DANE SYSTEMS' ALLEGED LIEN OVER CERTAIN DEBTOR ASSETS (2.4); ANALYZE WHETHER CONTRACT IS TRUE LEASE OR DISGUISED FINANCING (0.4).
HERRIOTT AV	05/02/06	0.30	CONTINUE ANALYZING DANE SYSTEMS' RIGHT TO ASSERT ALLEGED LIEN (0.3).
HERRIOTT AV	05/04/06	1.30	RESEARCH CHOICE OF LAW ISSUE IN CONNECTION WITH DANE'S ASSERTION OF LIEN (1.3).
HERRIOTT AV	05/05/06	0.80	CONTINUE RESEARCH RE: DANE ALLEGED LIEN (0.8).
HERRIOTT AV	05/25/06	0.20	RESPOND TO QUESTIONS RE: LIEN RESEARCH IN CONNECTION WITH DANE SYSTEMS ALLEGED LIEN (0.2).
HERRIOTT AV	05/26/06	1.30	REVIEW RESEARCH RE: LIENS AND CHOICE OF LAW RELATING TO DANE SYSTEMS ALLEGED LIEN (0.9); BEGIN DRAFT OF PREPETITION LENDERS PRESENTATION (0.4).
HERRIOTT AV	05/31/06	0.10	FOLLOW UP ON LIEN RESEARCH (0.1).
		6.80	
JJINGO MJ*	05/10/06	8.20	RESEARCH POSSESSORY LIEN ISSUES (8.2).
JJINGO MJ*	05/11/06	3.90	CONTINUE TO RESEARCH POSSESSORY LIEN ISSUES (3.9).
JJINGO MJ*	05/12/06	3.00	CONTINUE TO RESEARCH POSSESSORY LIEN ISSUES (3.0).
JJINGO MJ*	05/15/06	4.10	CONTINUE TO RESEARCH POSSESSORY LIEN ISSUES (4.1).
JJINGO MJ*	05/17/06	4.00	RESEARCH LIEN ISSUE (2.3); REVIEW CORRESPONDENCE BETWEEN DELPHI AND AVAYA WORLD SERVICES (0.6); DRAFT AND REVISE LETTER TO AVAYA WORLD SERVICES (1.1).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

JJINGO MJ*	05/18/06	5.60	REVIEW MOTION FOR SUMMARY JUDGMENT PRECEDENT (2.5); RESEARCH LIEN ISSUES (3.1).
JJINGO MJ*	05/19/06	2.90	CONTINUE TO RESEARCH AND REVISE MEMO RELATED TO CERTAIN POSSESSORY LIEN ISSUES (2.9).
JJINGO MJ*	05/24/06	4.90	RESEARCH EXECUTORY LIEN ISSUE (4.3); REVISE MEMO ON LIEN ISSUE (0.6).
JJINGO MJ*	05/25/06	2.30	REVISE MEMO ON NOTICE OF LIEN ISSUE (2.3).
JJINGO MJ*	05/26/06	0.80	REVIEW RESEARCH ON POSSESSORY LIEN ISSUES AND STRATEGIZE RE: THE SAME (0.8).
		<b>39.70</b>	
MEISLER RE	05/01/06	2.20	ATTENTION TO L&W COMPLAINT RE: VALIDITY AND PRIORITY OF LIENS (1.1); TELECONFERENCES WITH M. NEWMAN, COUNSEL TO L&W RE: SAME (0.1, 0.1); FOLLOW UP RE: SAME (0.9).
MEISLER RE	05/02/06	1.20	PREPARE FOR TELECONFERENCE WITH CLIENT RE: L&W COMPLAINT RE: VALIDITY AND PRIORITY OF LIENS (0.2); PARTICIPATE ON TELECONFERENCE WITH CLIENT (INCLUDING Y. ELISSA) RE: SAME (0.7); FOLLOW UP RE: SAME (0.3).
MEISLER RE	05/05/06	0.30	REVIEW RECENT SETOFF REQUESTS (0.3).
MEISLER RE	05/08/06	1.00	REVIEW AND REVISE ANSWER TO L&W COMPLAINT (1.0).
MEISLER RE	05/09/06	1.10	CONTINUE TO REVIEW AND REVISE ANSWER TO L&W COMPLAINT (0.7); REVIEW CASE LAW RE: SAME (0.4).
MEISLER RE	05/10/06	1.80	CONTINUE TO ANALYZE L&W COMPLAINT AND REVIEW AND REVISE ANSWER TO SAME (1.8).
MEISLER RE	05/11/06	1.20	CONTINUE TO ANALYZE L&W COMPLAINT AND STRATEGIZE RE: DEFENSES AND COUNTERCLAIMS (0.9); DRAFT CORRESPONDENCE RE: SETOFF (0.3).
MEISLER RE	05/12/06	0.60	CONTINUED ATTENTION TO SETOFF REQUESTS (0.3); CONTINUE TO ANALYZE L&W COMPLAINT AND STRATEGIZE RE: DEFENSES AND COUNTERCLAIMS (0.3).
MEISLER RE	05/13/06	1.50	CONTINUE TO ANALYZE L&W COMPLAINT AND STRATEGIZE RE: DEFENSES AND COUNTERCLAIMS (1.5).
MEISLER RE	05/15/06	0.20	CONTINUED TO REVIEW AND EDIT ANSWER TO L&W COMPLAINT (0.2).
MEISLER RE	05/21/06	0.40	REVIEW 2004 MOTION RE: BARCLAYS (0.4).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

MEISLER RE	05/22/06	0.20	TELECONFERENCE WITH A. SHERMAN RE: HP SETOFF REQUEST (0.1); FOLLOW UP RE: SAME (0.1).
MEISLER RE	05/24/06	0.20	TELECONFERENCE WITH M. NEWMAN RE: SETOFF (0.1); TELECONFERENCE WITH N. BERGER RE: SAME (0.1).
MEISLER RE	05/28/06	0.40	REVIEW AND REVISE ANSWER TO L&W COMPLAINT (0.4).
MEISLER RE	05/30/06	0.30	REVIEW COMMENTS TO ANSWER TO L&W COMPLAINT (0.3).
<b>12.60</b>			
TOUSSI S	04/30/06	2.90	ADDRESS OUTSTANDING SETOFF ISSUES RELATED TO VARIOUS CLAIMANTS (0.8); UPDATE SETOFF STATUS CHART (0.5); RESEARCH ISSUES RE: PBR SETOFF CLAIM (0.4); REVIEW FILINGS RE: SETOFF MATTERS (0.2); REVIEW TRANSCRIPTS FROM OMNIBUS HEARING (1.0).
TOUSSI S	05/01/06	5.10	ADDRESS AND RESOLVE SETOFF AND RECOUPMENT ISSUES WITH ATF (1.3); ADDRESS OUTSTANDING SETOFF ISSUES AND PREPARE/RESPOND TO CORRESPONDENCE RE YAKAKI, DAIMLER AND HEREUAS (1.4); REVIEW AND EDIT VARIOUS SETTLEMENTS OF SETOFF MATTERS (1.5); PREPARE FOR (0.3) AND TEAM MEETING RE STATUS OF CASE (0.6).
TOUSSI S	05/02/06	3.40	ADDRESS MUTUALITY ISSUES RE HERAUES (0.8); ADDRESS OUTSTANDING SETOFF MATTERS UNDER DIP ORDER RE YAZAKI, ATF, DAIMLER, CALSONIC AND MORGAN (1.2); UPDATE SETOFF STATUS CHART (0.7); REVIEW SETTLEMENT AGREEMENTS AND ADDRESS ISSUES RE SAME (0.7).
TOUSSI S	05/03/06	3.00	ADDRESS SETOFF ISSUES BY HERAUES, NORTH HYDRO AND PBR (1.0); FOLLOW UP ON CREDIT DISPUTE WITH ATF AND REVERSING INADVERTENT CREDITS TAKEN (0.8), DISCUSS WITH CLIENT RE STATUS OF ATF SETOFF AND RECOUPMENT CLAIMS IN GENERAL (0.7); UPDATE SETOFF STATUS CHART (0.5).
TOUSSI S	05/05/06	2.50	ADDRESS SETOFF MATTERS BY ATF, PBR, TENNECO AND ASAHI (1.5); UPDATE STATUS CHART (0.5); VARIOUS CORRESPONDENCE RE SAME (0.5).
TOUSSI S	05/08/06	6.20	ADDRESS ISSUES RE NEW OMNIBUS HEARING DATE (0.5); CORRESPONDENCE WITH ALL 9019 COUNSEL RE POSTPONEMENT OF HEARING RE MOTIONS (1.2).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	05/09/06	1.40	CORRESPONDENCE WITH DENSO, XM, CARBON AND FLEXTRONICS COUNSEL RE POSTPONEMENT OF OMNIBUS HEARING (0.8); DISCUSS AMENDMENT TO XM SETTLEMENT ORDER AND FOLLOW UP ISSUES RE SAME (0.6).
TOUSSI S	05/12/06	2.40	ADDRESS OUTSTANDING SETOFF CLAIMS WITH ASahi, ANDROID, AI (AI-SHREVPORT), AND DAIMLER (1.5); UPDATE STATUS CHART (0.5); DISCUSS STATUS OF CLAIMS WITH CLIENT (0.4).
TOUSSI S	05/15/06	1.30	ADDRESS VARIOUS OUTSTANDING SETOFF MATTERS RE TENNECO, ATF, KAISER AND CALSONIC (1.0); UPDATE SETOFF STATUS CHART (0.3).
TOUSSI S	05/17/06	1.30	REVIEW CORRESPONDENCE RE BOSCH (0.2); REVIEW VARIOUS SETTLEMENT AGREEMENTS RE SETOFF (0.3); ADDRESS OUTSTANDING SETOFF MATTERS (0.8).
TOUSSI S	05/19/06	0.80	ADDRESS ISSUES RE: OUTSTANDING SETOFF MATTERS (0.8).
TOUSSI S	05/24/06	4.90	PREPARE PROFFERS FOR DENSO, XM, FLEXTRONICS, APPALOOSA, AND CARBON MOTIONS (2.5); ADDRESS ISSUES RE REVISED ORDERS AND RELATED MATTERS FOR OMNIBUS HEARING (1.2); ADDRESS SETOFF MATTERS FOR MAGNA, HUBERT AND ATF (1.2).
TOUSSI S	05/25/06	4.60	ADDRESS SETOFF MATTERS FOR HEREAUS AND RELATED ENVIRONMENTAL MATTERS (0.8); RESEARCH MUTUALITY ISSUES (0.4); TEAM MEETING TO DISCUSS STATUS OF SETOFF MATTERS (1.0); FOLLOW UP ISSUES RE ANDROID AND AI, FINALIZE LETTERS RE SAME (1.5); UPDATE SETOFF STATUS CHART (0.4); ADDRESS SETOFF RE CALSONIC AND MORGAN (0.5).
TOUSSI S	05/26/06	5.10	FINALIZE LETTERS RE AI AND ANDROID (1.0); ADDRESS OUTSTANDING SETOFF MATTERS WITH HEARAUES (1.0); ADDRESS SETOFF MATTERS RE LEAR, BOSCH, SPECMO, ATF AND CORRESPONDENCE RE SAME (0.8); REVIEW PROFFERS RE MATTERS FOR 5/30 OMNIBUS HEARING AND HEARING AGENDA (1.0); ADDRESS ISSUES RE XM REVISED ORDER (0.5); REVIEW SETTLEMENT AGREEMENTS RE CARBON (0.8).
TOUSSI S	05/29/06	3.40	TEAM CONFERENCE CALL TO DISCUSS MATTERS SET FOR 5/30 HEARING (0.9); FOLLOW UP ISSUES RE MATTERS SET FOR HEARING (2.5).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

TOUSSI S	05/30/06	5.80	PREPARE FOR MEETING TO DISCUSS OUTSTANDING MATTERS AT OMNIBUS HEARING (1.5); PREP MEETING FOR OMNIBUS HEARING (1.3); ATTEND OMNIBUS HEARING (1.8); FOLLOW UP ISSUES RE SAME (1.2).
TOUSSI S	05/31/06	2.00	ADDRESS OUTSTANDING SETOFF MATTERS WITH ASHAHI, DAIMLER AND YAZAKI (1.1); FOLLOW UP ISSUES FROM HEARING AND NOTIFY THIRD PARTIES RE APPROVAL OF ORDERS (0.9).
		<b>56.10</b>	
TSIROS DV*	05/22/06	1.20	REVIEW STIPULATION BETWEEN THE UCC AND PREPETITION SECURED LENDERS, AND DRAFT SUMMARY/DESCRIPTION (1.2).
		<b>1.20</b>	
ZALTZMAN H	05/01/06	1.60	REVIEW APPLICATION OF CLAIM PREPARATION (0.4); RESEARCH NEW HAMPSHIRE LIEN LAW (0.5); UPDATE LIEN CHART (0.4); REVIEW FNOK LIEN CLAIM MATERIALS (0.3).
ZALTZMAN H	05/02/06	3.30	REVIEW/EDIT L&W LIEN MATERIALS (2.0); RESEARCH MICHIGAN LIEN LAWS RE: SPECIAL TOOLS (1.0); DRAFT EMAIL MEMO RE: APPLICATION OF SPECIAL LIEN STATUTE (0.3).
ZALTZMAN H	05/03/06	3.40	REVIEW L&W MATERIALS RE: TUBE BENDING TOOL (1.4); RESEARCH TN LAW RE: CONTRACT AUTHORITY UNDER PROTEST (1.0); REVIEW MI LAW RE: CONTRACT AUTHORITY UNDER PROTEST (1.0).
ZALTZMAN H	05/12/06	0.20	CORRESPOND WITH J. MURPHY OF CROWELL RE: 9019 MOTION/SETTLEMENT (0.2).
ZALTZMAN H	05/18/06	0.20	ORGANIZE 9019 ORDERS FOR SUBMISSION (0.2).
		<b>8.70</b>	
ZIEGLER VE	05/02/06	3.40	PREPARE AND ATTEND TELECONFERENCE WITH C. CLEVINGER AND Y. ELISSA RE: L&W'S ASSERTED LIEN (1.0); REVIEW SCHEDULES AND STATEMENTS FOR LIABILITY TO L&W AND SOUTHTECH (2.4).
ZIEGLER VE	05/03/06	10.50	LEGAL RESEARCH RE: VALID LIEN OVER A TOOL IDENTIFIED AS W251 TUBE BENDING PROCESS (4.1); WORK ON ANSWER TO L&W'S COMPLAINT (2.0); TELECONFERENCE AND EMAIL CORRESPONDENCE WITH DELPHI RE: L&W'S TOOLS (1.2); RESEARCH RE: ENFORCEABILITY OF PROTECH LIENS (3.2).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZIEGLER VE	05/04/06	11.80	LEGAL RESEARCH RE: VALID LIEN OVER A TOOL IDENTIFIED AS W251 TUBE BENDING PROCESS (3.1); REVISE ANSWER TO L&W'S COMPLAINT (2.1); TELECONFERENCE AND EMAIL CORRESPONDENCE WITH R. HAILMAN RE: ANSWER TO FILE A COMPLAINT AND STATUS ANALYSIS OF TOOLING (1.4); DRAFT LETTER TO ELDEC RE: ENFORCEABILITY OF ITS LIEN (2.5); LEGAL RESEARCH RE: LIEN ASSERTED BY ATS (2.2); TELECONFERENCE WITH M. HALL RE: SAME (0.5).
ZIEGLER VE	05/05/06	3.80	DRAFT ANSWER TO L&W'S COMPLAINT (3.8).
ZIEGLER VE	05/09/06	3.70	LEGAL RESEARCH RE: LIEN ASSERTED BY ATS (3.2); TELECONFERENCE WITH M. HALL RE: SAME (0.5).
ZIEGLER VE	05/10/06	6.00	DRAFT ANSWER TO L&W'S COMPLAINT (3.1); LEGAL RESEARCH RE: EXTRATERRITORIAL APPLICATION OF LIEN STATUTES (2.9).
ZIEGLER VE	05/11/06	6.70	LEGAL RESEARCH RE: ENFORCEABILITY OF A POSSESSORY LIEN WITHOUT THE PROVISION OF A NOTICE UNDER MICHIGAN AND TENNESSEE LAW (4.5); EMAIL CORRESPONDENCE WITH Y. ELISSA RE: L&W'S PURCHASE ORDERS (0.5); WORK ON ANSWER TO COMPLAINT (1.7).
ZIEGLER VE	05/12/06	6.60	LEGAL RESEARCH RE: VALID LIEN OVER A TOOL IDENTIFIED AS W251 TUBE BENDING PROCESS (3.1); REVISE ANSWER TO L&W'S COMPLAINT (2.1); TELECONFERENCE AND EMAIL CORRESPONDENCE WITH R. HAILMAN RE: ANSWER TO FILE A COMPLAINT AND STATUS ANALYSIS OF TOOLING (1.4).
ZIEGLER VE	05/15/06	7.80	RESEARCH VALIDITY OF PRO TECH'S LIENS (4.1); LEGAL RESEARCH RE: METHOD OF PERFECTION OF POSSESSORY LIENS UNDER MICHIGAN AND TENNESSEE LAW (3.2); EMAIL CORRESPONDENCE WITH E. YOUSEF RE: L&W'S LIEN (0.5).
ZIEGLER VE	05/17/06	5.50	START DRAFTING MOTION FOR SUMMARY JUDGMENT (2.8); RESEARCH APPLICABILITY OF SAME (0.6); DRAFT LETTER TO AVAYA INDICATING THAT DELPHI WILL EXERCISE ITS RIGHT TO PURCHASE THE EQUIPMENT IN THE ORDINARY COURSE (2.1); RESEARCH CLAIM OF PTOLEMAIC ELECTRIC POWER COMPANY.
ZIEGLER VE	05/18/06	6.90	RESEARCH PRECEDENTS AND DRAFT MOTION FOR SUMMARY JUDGMENT (6.6); TELECONFERENCE WITH Y. ELLESA RE: L&W'S COMPLAINT (0.3).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZIEGLER VE	05/22/06	0.80	EMAIL CORRESPONDENCE WITH R. REYES RE: AVAYA'S REQUEST FOR BANKRUPTCY COURT APPROVAL OF AN ORDINARY COURSE TRANSACTION (0.8).
ZIEGLER VE	05/24/06	11.10	REVIEW UCC SEARCH RESULTS FOR LIEN FILED AGAINST DELPHI AUTOMOTIVE (2.1); TELECONFERENCE WITH Y. ELISSA RE: LIEN ON W251 TUBE BENDING PROCESS (0.6); RESEARCH CASE LAW RE: LIENS ON FIXTURES UNDER MICHIGAN LAW (3.1); LEGAL RESEARCH RE: PRESERVATION OF RIGHTS "UNDER PROTEST" (4.1); REVISE ANSWER TO L&W'S COMPLAINT (1.2).
ZIEGLER VE	05/25/06	7.30	REVISED ANSWER TO L&W'S COMPLAINT (2.0); LEGAL RESEARCH RE: SECTION 545(2) OF THE BANKRUPTCY CODE AND STATE LAW REQUIREMENTS (3.7); DRAFT STIPULATED DISMISSALS OF ADVERSARY PROCEEDINGS (1.6).
ZIEGLER VE	05/26/06	6.40	REVISE ANSWER TO L&W'S COMPLAINT (2.5); RESEARCH SCHEDULES AND STATEMENTS FOR LIABILITY TO L&W (1.2); TELECONFERENCE WITH R. HEILMAN RE: ADJOURNMENT (0.2); DRAFT STIPULATED DISMISSALS OF COMPLAINTS (2.5).
ZIEGLER VE	05/30/06	5.20	REVISE ANSWER TO L&W'S COMPLAINT (1.6); TELECONFERENCE WITH R. HEILMAN RE: LIEN ON W251 TUBE BENDING PROCESS (0.5); RESEARCH CASE LAW RE: LIENS ON FIXTURES UNDER MICHIGAN LAW (3.1).
ZIEGLER VE	05/31/06	7.60	LEGAL RESEARCH WHETHER THE PROVISION OF A NOTICE OF A POSSESSORY LIEN "RELATES BACK" TO THE ORIGINAL DATE OF THE COMMENCEMENT OF THE WORK UNDER MICHIGAN LAW (4.2); DRAFT SUMMARY RE: SAME (0.7); REVISE ANSWER TO COMPLAIN TO L&W (2.7).
		<b>111.10</b>	
<b>Total Associate/Law Clerk</b>		<b>236.20</b>	
ROSEN R	05/10/06	2.30	INVESTIGATION, RESEARCH AND COMPILE ANSWERS TO ADVERSARY COMPLAINTS FILED IN LARGE CH. 11 CASES RE: VALIDITY, EXTENT AND PRIORITY OF LIENS (2.3).
ROSEN R	05/11/06	4.40	FURTHER INVESTIGATION, RESEARCH AND COMPILE ANSWERS TO ADVERSARY COMPLAINTS FILED IN LARGE CH. 11 CASES RE: VALIDITY, PRIORITY AND EXTENT OF LIENS (3.2); COMPILE, INDEX AND PREPARE DOCUMENTS BINDER RE: SAME (1.2).
		<b>6.70</b>	



**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZSOLDOS AF	05/02/06	3.80	RESEARCH RE: ANSWER TO COMPLAINT TO DETERMINE VALIDITY OF LIEN (3.2); DOCKET PULLS RE: SAME (0.6).
ZSOLDOS AF	05/03/06	0.60	RESEARCH RE: ANSWER TO COMPLAINT TO DETERMINE VALIDITY OF LIEN (0.6).
		<b>4.40</b>	
<b>Total Legal Assistant</b>		<b>11.10</b>	
<b>TOTAL TIME</b>		<b><u>249.40</u></b>	

\* Law clerks are law school graduates  
who are not presently admitted to practice.

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)**  
**Secured Claims**

**Bill Date: 06/30/06**  
**Bill Number: 1112661**

<b>Disbursement</b>	<b>Date</b>	<b>Vendor/Employee/Dept.</b>	<b>Amount</b>
UCC Flat Fee Search	05/18/06	Strong G	74.00
UCC Flat Fee Search	05/18/06	Strong G	74.00
UCC Flat Fee Search	05/18/06	Strong G	74.00
UCC Flat Fee Search	05/18/06	Strong G	74.00
		<b>TOTAL UCC FLAT FEE SEARCH</b>	<b>\$296.00</b>
Lexis/Nexis	05/25/06	** *	23.00
		<b>TOTAL LEXIS/NEXIS</b>	<b>\$23.00</b>
Westlaw	05/04/06	Herriott AV	345.44
Westlaw	05/12/06	Reese RG	25.56
		<b>TOTAL WESTLAW</b>	<b>\$371.00</b>
		<b>TOTAL MATTER</b>	<b>\$690.00</b>